Exhibit A

Westinghouse Electric Corporation - Air Arm Division
Baltimore, Maryland

Supplement to Report on Price Redetermination Audit
Contract FL-3011, Item 16
Appendix I
Summary of Examination of Costs

	Per Basic Report	Per Supplement to Report
Amount of Contractor's Proposal before Adding Fee:		
Manufacturing Cost -	$ 323,569	$ 326,349
General & Administrative Expense @ 17% -	55,007	55,484
Total	$ 378,576	$ 381,831 (1)
Questioned Costs:		
Manufacturing Cost -		
Amount questioned in basic report	$ 6,235	
By representation of incurred costs to 30 June 1958 and estimate to complete as of that date, in the aggregate amount of $302,527, the contractor has in effect concurred in the exclusion, as unsupportable, of the amount of		$ 23,820
General & Administrative Expense -		
Amount questioned in basic report	7,407	
Amount applicable to $23,820 at contractor's proposed rate of 17%		4,049
Difference between proposed rate of 17% and auditor's 1957 rate of 15%, or 2% x costs of $265,444		5,309
Difference between proposed rate of 17% and auditor's 1958 rate of 16%, or 1% x costs of $37,083		371
Total	$ 13,642	$ 33,549
Accepted Costs:		
Manufacturing Cost -	$ 317,334	$ 302,527 (2)
General & Administrative Expense -	47,600	45,755
Total	$ 364,934	$ 348,282

Notes:

(1) Includes estimated costs for Revisions 2, 3,4, 5, and 6, the contractor's cost analysis for which the aggregate was:

Manufacturing Cost -	$ 2,778
General & Administrative Expense @ 17%	477
Total Cost	$ 3,255
Fee @ 7%	229
Aggregate Amount Granted	$ 3,484

(2) * The auditor did not ascertain whether Purchase Order 86C-61-1446, referred to in basic report, has since been approved by the Contracting Officer. Reference is also here made to comment on residual inventory for the entirety of Contract FL-3011 contained in supplement to report on price redetermination of Contract Items 7 and 10 through 15.